

in appeals in *forma pauperis* the costs are taxed against the defendant, the tax shall be included in the bill of costs.

Sub-divisions of State not required to deposit tax.

(c) No county, city, town or other municipal corporation shall be required to pay said tax upon the institution of any action brought by it, but whenever such plaintiff shall recover in such action, the said tax shall be included in the bill of costs, and collected from the defendant.

Taxed against defendant.

Retaxing against losing party.

(d) In any case where the party has paid the aforesaid cost in a civil action and shall recover in the final decision of the case, then such cost so paid by him shall be retaxed against the losing party adjudged to pay the cost, plus five per cent, which the clerk of the Superior Court may retain for his services, and this shall be received by him whether he is serving on a salary or a fee basis, and if on a salary basis, shall be in addition to such salary.

5% additional as Clerk's fee.

Exceptions.

(e) This section shall not apply to cases in the jurisdiction of magistrates' courts, whether civil or criminal, except upon appeals to the Superior Court from the judgment of such magistrate; and shall not apply for the docketing in the Superior Court of a transcript of a judgment rendered in any other court, whether of record or not.

Tax collectible by clerks of courts.

(f) The tax provided for in this section shall be levied and assessed by the clerk of the Superior or other court in all cases described herein; and on the first Monday in January, April, July, and October of each and every year he shall make to the Commissioner of Revenue a sworn statement and report in detail, showing the number of the case on the docket, the name of the plaintiff or appellant in civil action or the defendant in criminal action, and accompany such report and statement with the amount of such taxes collected or should have been collected by him in the preceding three months.

Quarterly reports.

Remittances.

SEC. 158. *Morris Plan or Industrial Banks.*

Tax on Morris Plan and industrial banks.

Every person, firm, or corporation engaged in the business of operating a Morris Plan or industrial bank in this State shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of engaging in such business, and shall pay for such license the following tax:

Tax graduated according to resources during past year.

When the total resources as of December thirty-first of the previous calendar year are—

Less than \$250,000	\$ 75.00
\$250,000 and less than \$500,000	\$150.00
\$500,000 and less than \$1,000,000	\$225.00
\$1,000,000 and less than \$2,000,000	\$300.00
\$2,000,000 and less than \$5,000,000	\$450.00
\$5,000,000 and over	\$600.00